

CLIENT ASSISTANCE CARDS – STATE SALES TAX TREATMENT

Are purchases made with a Client Assistance Card (CAC) exempt from state sales tax? The answer depends upon where the purchase is made. The following chart shows which states do not charge sales tax on these purchases (indicated below as “Exempt”), and which states do charge sales tax (“Not Exempt”).

This chart is up-to-date as of September 26, 2005. A handful of states have not responded yet, and others are still in the process of deciding how they will treat CAC purchases. At least one state (Mississippi) is expected to change its position and begin to treat purchases as exempt. This chart will be updated as additional information is obtained, so please check it again periodically.

The chart also provides a telephone number and website for the taxation department of each state, where additional information can be obtained.

STATE	STATUS
Alabama	Exempt Alabama Department of Revenue 1-334-242-1490 or www.revenue.alabama.gov
Alaska	Alaska does not have state sales tax.
Arizona	Arizona Department of Revenue 1-602-255-2060 or www.azdor.gov
Arkansas	Exempt Arkansas Department of Finance and Administration 1-501-682-7104 or www.arkansas.gov/dfa/
California	Exempt California State Board of Equalization 1-800-400-7115 or www.boe.ca.gov/news/
Colorado	Colorado will not be giving an exemption at the register but is going to distribute forms and instructions to apply for a refund of sales taxes paid to everybody at the shelter in their state. Colorado Department of Revenue 1-303-238-7378 or www.revenue.state.co.us/
Connecticut	Not exempt Connecticut Department of Revenue Services 1-860-297-5962 or www.ct.gov/drs/site
Delaware	Delaware does not have state sales tax.
District of Columbia	Exempt District of Columbia Office of Tax and Revenue 1-202-727-4829 or www.cfo.dc.gov/otr
Florida	Exempt Florida Department of Revenue 1-800-352-3671 or http://sun6.dms.state.fl.us/
Georgia	Not exempt Georgia Department of Revenue 1-404-417-6601 or http://www.etax.dor.ga.gov
Hawaii	State of Hawaii Department of Taxation 1-800-587-4242 or http://www.hawaii.gov/tax
Idaho	Exempt Idaho State Tax Commission 1-800-972-7660 or http://www.tax.idaho.gov/
Illinois	Exempt Illinois Department of Revenue 1-217-524-4772 or http://www.revenue.state.il.us/
Indiana	Not exempt Indiana Department of Revenue Sales and Use Tax: 1-317-233-4015 or http://www.in.gov/dor/taxtypes

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Iowa	Not exempt Iowa Department of Revenue 1-515-281-5011 or http://www.state.ia.us/tax/
Kansas	Exempt Kansas Department of Revenue: 1-785-368-8222 or http://www.ksrevenue.org/
Kentucky	Exempt Kentucky Department of Revenue 1-502-564-4581 or http://revenue.ky.gov/
Louisiana	Exempt Louisiana Department of Revenue 1-225-219-7356 or http://www.rev.state.la.us/sections/katrina/faq.asp
Maine	Not exempt Maine Revenue Services 1-207-624-9693 or http://www.state.me.us/revenue
Maryland	Not Exempt Comptroller of Maryland 1-800-638-2937 http://www.comp.state.md.us/
Massachusetts	Massachusetts exempts the sale of food and clothing from sales tax. Everything else purchased with a CAC is taxable. Massachusetts Department of Revenue 1-617-887-6367 or http://www.dor.state.ma.us
Michigan	Not exempt Michigan Department of Treasury 1-517-373-3200 or http://www.michigan.gov/treasury
Minnesota	Not exempt Minnesota Department of Revenue 1-651-296-6181 or http://taxes.state.mn.us/
Mississippi	Not Exempt. Exemption being considered. Mississippi State Tax Commission 1-601-923-7015 or http://www.mstc.state.ms.us/katrina/debitcards%20update.doc
Missouri	Not Exempt Missouri Department of Revenue 1-573-751-2836 or http://salesuse@dor.mo.gov
Montana	Montana does not have state sales tax.
Nebraska	Exempt Nebraska Department of Revenue 1-402-471-5729 or http://www.revenue.state.ne.us/index.html
Nevada	Exemption being considered. Nevada Department of Taxation 1-702-486-2300 or http://tax.state.nv.us/
New Hampshire	New Hampshire does not state sales tax.
New Jersey	New Jersey exempts the sale of food, clothing & medicine from sales tax. Everything else purchased with a CAC is taxable. New Jersey Department of the Treasury 1-609-292-6400 or http://www.state.nj.us/treasury/taxation
New Mexico	Exemption being considered. State of New Mexico Taxation and Revenue Department 1-505-827-0832 or http://state.nm.us/tax
New York	Not exempt New York State Department of Taxation and Finance 1-800-972-1233 or http://www.tax.state.ny.us/nyshome www.tax.state.ny.us
North Carolina	Not Exempt North Carolina Department of Revenue 1-877-252-3052 or http://www.dor.state.nc.us/
North Dakota	Exempt North Dakota Tax Department 1-701-328-3470 or http://www.nd.gov/tax//
Ohio	Exempt Ohio Department of Taxation 1-614-466-7351 or http://www.tax.ohio.gov

STATE	STATUS
Oklahoma	Exempt Oklahoma Tax Commission 1-405-521-3160 or http://www.oktax.state.ok.us
Oregon	Oregon does not have sales tax.
Pennsylvania	Exempt Pennsylvania Department of Revenue 1-717-787-1064 or http://www.revenue.state.pa.us/
Rhode Island	Exempt Rhode Island Division of Taxation 1-401-222-2950 or http://www.tax.state.ri.us/
South Carolina	Exempt South Carolina Department of Revenue 1-803-898-5788 or http://www.sctax.org .
South Dakota	Exempt South Dakota Department of Revenue and Regulation 1-605-773-3311 or www.state.sd.us/drr2
Tennessee	Exempt through October 1. Tennessee Department of Revenue 1-615-253-0600 or http://www.state.tn.us/revenue
Texas	Exempt Texas Comptroller 1-800-252-5555 or http://www.window.state.tx.us/taxinfo/katrina_faq.html
Utah	Exempt Utah State Tax Commission 1-800-662-4335 or www.tax.utah.gov
Vermont	Exempt Vermont Department of Taxes 1-802-828-2551 or http://www.state.vt.us/tax
Virginia	Exempt Virginia Department of Taxation Customer Service: 1-804-367-8037 or http://www.tax.virginia.gov
Washington	Exemption being considered. Washington Department of Revenue 1-800-647-7706 or http://www.dor.wa.gov/
West Virginia	Exempt West Virginia Department of Revenue State Tax Division 1-800-982-8297 or http://www.state.wv.us/taxdiv/
Wisconsin	Exempt Wisconsin Department of Revenue 1-608-266-2772 or http://www.dor.state.wi.us/
Wyoming	Wyoming Department of Revenue 1-307-777-7961 or http://revenue.state.wy.us/